



## Cigarette Tax

(Title 16, Chapter 11, MCA)

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Shipment and/or purchases of cigarettes for month of \_\_\_\_\_, 20\_\_\_\_

### Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712. Retain a duplicate in company file for field audit purposes.
2. This form must be post marked by the 15th day of each month covering products purchased during the preceding month, and / or product shipped to Montana during the preceding month.

### Section 1 – Cigarette Reconciliation

1. Beginning unstamped cigarette inventory .....  
**Montana wholesalers only**
2. Total cigarettes reported on schedule A .....
3. Total (add line 2 and line1) .....
4. Deduct total stamped cigarettes distributed in Montana .....
5. Deduct total of wholesalers, and exempted sales of unstamped cigarettes  
(part 1, schedule B total) .....  
**Montana wholesalers only**
6. Deduct total out-of-state retail sales (part 2, schedule B total) .....  
**Montana wholesalers only**
7. Ending unstamped cigarette inventory  
(subtract line 4, 5, and 6 from line 3) .....

For the month of \_\_\_\_\_, 20 \_\_\_\_\_

Business name \_\_\_\_\_ License Number \_\_\_\_\_

## Section 2 – Cigarette Decals Reconciliation

Decal package type	Roll 20/pack decals (A)	Sheet 20/pack decals (B)	Sheet 25/pack decals (C)	Total (A + B + C = D)
Individual decal tax type				
8. Beginning of period inventory .....				
9. Total decals purchased during period .....				
10. Total decals (Add line 9 and line 10) .....				
11. Deduct number of damaged decals .....				
12. Deduct: Period ending inventory .....				
13. Total taxable decals affixed (subtract line 11, and 12 from line 10) .....				
14. Decal taxable value	<b>\$0.70</b>	<b>\$0.70</b>	<b>\$0.875</b>	
15. Total tax value of decals .....	\$	\$	\$	
16. Total tax value (add line 15A, 15B, and 15C).....				\$
17. Total distribution into Montana (multiply line 4 and of section 1 by \$0.035/cigarette) .....				\$
18. Difference between the 2 lines above (subtract line 17 from line 16) .....				\$
19. Deduct total value of exempted sales (multiply total schedule C by \$0.035/cigarette).....				\$
20. Total Montana cigarette tax collected (subtract line 19 from line 17).....				\$

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

Print Name of Principal or Agent

Date

Signature of Principal or Agent

## Schedule A - Cigarette wholesaler purchasing recap

For the month of \_\_\_\_\_, 20 \_\_\_\_\_

Business name \_\_\_\_\_ License Number \_\_\_\_\_

- In-state wholesaler must detail all purchases
- Out-of-state wholesaler should only list products shipped into Montana

[illegible]

**Schedule B –Wholesaler, and exempted unstamped cigarette and out-of-state retailer sales recap**  
(To be completed by Montana wholesalers only)

For the month of \_\_\_\_\_, 20 \_\_\_\_

Business name \_\_\_\_\_ License Number \_\_\_\_\_

**Part 1 – Wholesaler, and exempted sales of unstamped cigarettes**

Sales Invoice		Sold to:					Number of Cigarettes
Date	Number	Name	Address	City	State	Zip	
Enter total from previous page, if any .....							
Total cigarettes this page .....							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 5, section 1 ..							

**Part 2 – Out-of-state retail sales**

Sales Invoice		Sold to:					Number of Cigarettes
Date	Number	Name	Address	City	State	Zip	
Enter total from previous page, if any .....							
Total cigarettes this page .....							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 6, section 1 ..							

**Schedule C – Exempted stamped cigarettes sales recap**

For the month of \_\_\_\_\_, 20 \_\_\_\_\_

Business name \_\_\_\_\_ License Number \_\_\_\_\_

This is a reconciliation of all CT-206 – Cigarette Tax Exemption Certificate; all CT-206 must be attached with this form.

<b>Sales Invoice</b>		<b>Sold to</b>		<b>200 sticks carton (A)</b>	<b>250 sticks carton (B)</b>	<b>Total sticks (A + B = C)</b>
Date	ID	Business name	Phone			
Enter total from previous page, if any .....						
Total stick of cigarettes on column C of this page.....						
Total stick of cigarettes – If this is the final page, total value on CT-205 line 19, of section 2 .....						